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Fees and Taxes from Agricultural Lands in Palestine during (921/1246AH-1516/1831AD)

Mohammad Abd Al-Kareem Mahafzah and Zuhair Ghanaim Abd Al-Lateef***

ABSTRACT

This study investigates the fees and taxes system in Palestine during the Ottoman period, particularly from 921/1254AH-1516/1831AD, where it was imposed on Miri (the military property), state property and private property. Decimal taxation was known by various appellations such as 'decimal tax on crops', 'Kharaaj on fruitful trees' and 'customs on cotton and orchards' produce'.

Ottomans followed two ways in the fees and taxes. The first, al-Maqtoo', is the fixed-tax system whereby peasants pay a fixed amount of money on an annual basis, whether or not there is an increase in the land's produce, and the second, al-qism, whereby a share of the peasants' lands produce is deduced. This could reach a quarter, a one-third, or a half, depending on the fertility of the land, the way of irrigation, and how far the land is from markets.

The decimal taxation system started at the time when ottomans implemented the Feudal Military System, where only al-sabbahiya, i.e. horsemen, who own Timar and Za'amaat, were authorized to enforce the system provided that they serve in the military when the state calls them up for this. However, when the feudal system started to collapse in a piecemeal fashion at the mid of A.D 7th century, the state began partitioning the lands into districts, and authorized al-multazimeen, the land contractors, to enforce the decimal taxation system. Being local rules as well, those land contractors became richer as they deduced far more than the legal 10 per cent tax. This contributed to the deterioration of the peasants' living situation, a factor which obliged them to abandon the agricultural field, and led to the reduction and stagnation in the agricultural production. All of this took place when al-sabbahiya, the horsemen, waned and al-multazimeen took the lead to become economically stronger and more socially influential class.

Keywords: Kharaaj, Decimal, Fees, Feudal, Timar, Za'amaat.

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